

Lama Tsongkhapa explains in his *Lam Rim Chenmo* the practice of offering by way of two sections:

- I. The action of making offerings
- II. The attitude for making offerings

This explanation is according to Asanga's *Bodhisattva Levels*.

I. The action of making offerings

The action of making offerings constitutes ten different types of offerings

The ten types of offerings are:

1. Offerings to the Buddhas' bodies
2. Offerings to stupas
3. Offerings to objects that are directly perceived
4. Offerings to objects that are not directly perceived
5. Offerings made by oneself
6. Offerings one helps others to make
7. Offerings of material objects and worship
8. Extensive offerings
9. Offerings not contaminated by afflictions
10. Offerings of practice

1. Offerings to the Buddhas' bodies

Offerings to the Buddhas bodies constitute offerings made to the different form bodies (Rupakayas, i.e. Sambhogakayas or Nirmanakayas) the Buddhas manifest.

2. Offering to stupas

Offerings to stupas constitute offerings made to objects that represent the Buddhas, such as stupas, images, and so forth. It is explained that stupas represent the Buddhas' minds, scriptures represent the Buddhas' speech, and images such as statues represent the Buddhas' physical bodies.

3. Offerings to objects that are directly perceived

Offerings to objects that are directly perceived constitute offerings made either to the Buddhas' Rupakayas or to representations of Buddhas that can be directly perceived by our sense consciousnesses, i.e. which are actually present in front of us.

4. Offerings to objects that are not directly perceived

Offerings to objects that are not directly perceived constitute offerings made to either Buddha's Rupakayas or to representations of Buddhas that are not objects of our sense consciousnesses, that is, that are not actually present. Buddhas' Rupakayas and their representations not actually being present means that they are either not present in terms of time or space. Regarding the former, the Buddhas may have passed into Nirvana or their representations be destroyed. Regarding the latter, the Buddhas or their representations may be physically far away.

An example for offerings to objects that are not directly perceived is the building or creation of stupas, statues, etc. after the passing away of Buddha Shakyamuni.

It is said that when making offerings to Buddhas who are directly perceived the merit accumulated is great, when making offerings to Buddhas who are not directly perceived the merit is even greater and when making offerings to all the Buddhas the merit is the greatest.

Therefore, every time we make offerings we should do so with the thought, "I make offerings to all the Buddhas of the three times and to stupas of the ten directions of the limitless universe." Based on this attitude whenever we make offerings (either to Buddhas that are directly perceived or to Buddhas that are not directly perceived) we naturally make offerings to *all* Buddhas and to *all* their representations. The reason for this is that all Buddhas are of one nature. They are of one nature because from the point of view of their ultimate nature they equally lack inherent existence and from the point of view of their conventional nature they have equally overcome all imperfections and equally work for the benefit of all sentient beings.

Hence it is said that, "in Buddhahood, everything is one." This does not mean that all Buddhas are one but that they are indistinguishable or of one nature.

Therefore, every time we offer our food or drink we should recall the Buddhas indistinguishable nature and make offerings to all of them.

Furthermore, the Buddhas' Rupakayas (Sambhogakayas and Nirmanakayas) are also Sangha Jewels, and their omniscient minds and cessations are Dharma Jewels. Since the Buddhas, their Dharma Jewels and their Sangha Jewels are all of one nature, every time we make an offering not only should we recall the indistinguishable nature of all Buddhas but also the indistinguishable nature of the three Jewels associated with the Buddhas. In this way, not only do we accumulate the merit of making offerings to *all* the Buddhas but also of making offerings to the Three Jewels.

5. *Offerings made by oneself*

In general, the positive karma created when making an offering with our own hands is much greater than if someone else makes the offering on our behalf. Therefore, we should not have others make offerings for us out laziness, carelessness, and indifference. Furthermore, when we make an offering we should do so with respect, kindness and humility.

6. *Offerings one helps others to make*

However, there are occasions when it is more beneficial to have someone else make offerings for us. For instance, when we encounter someone who lives in poverty and lacks the means to practice generosity, we should generate compassion for them, provide them with whatever they need to make offerings, and guide them to engage in the practice of making such offerings. In this way, they create the positive potential that may lead them out of poverty in the future. Another approach is to help another person to practice generosity together with us. In this way, similar to section four (on *Offerings to objects that are not directly perceived*) there are three different types of making offerings that differ in the relative amount of merit they result in. The first type refers to making offerings on our own, which results in great merit; the second type refers to helping someone to make offerings, which results in even greater merit; and the third types refers to helping someone to make offerings together with us, which results in the greatest merit.

7. *Offerings of material objects and worship*

This section presents the types of objects we can offer. Regarding material objects, we can offer the necessities of life, such as food, drink, medicine, beddings, seats, clothes, etc. Our offerings can also consist of objects that are pleasing to the senses such as beautiful flowers, light, music, perfume, ointments, incense, delicious food and drink, etc. Furthermore, we can make offerings of anything that is valuable such as money, gold, silver, jewels, ornaments, land, etc.

Regarding the practice of worship, there may be great differences as to what is considered respectful in different cultures. The explanations given here are primarily from the point of view of the Indo/Tibetan culture. Offering worship can be divided into offering physical, verbal, and mental worship. Physical worship constitutes respectfully rising when spiritual teachers approach, folding our hands in respect, not remaining seated when they are standing, rising before they rise, and offering prostrations. It constitutes circumambulations around holy objects, not pointing our feet towards such objects, and so forth.

Offering verbal worship refers to honoring objects of refuge by praising them and expressing their sublime qualities.

Offering of mental worship refers to maintaining an attitude of great respect and admiration toward objects of refuge and their representations. It also constitutes remaining mindful not to be overcome by our impure vision which may manifest in, for instance, seeing faults in the actions of our spiritual teachers.

8. *Extensive offerings*

This section refers to making offerings of material objects and worship continuously and extensively, for it is not sufficient to engage in the practice of making offerings merely once or sporadically.